

years for their current operating losses. Congressman JOHN TANNER of Tennessee is introducing an identical measure in the House.

Farmers are suffering huge losses through no fault of their own. No other business has less control of the price they can receive for what they produce. Farmers cannot control the world's weather or the World economy. But, those factors determine the price of corn, soybeans and wheat. The Freedom to Farm bill passed in 1997 sharply reduced the farmer's safety net. And, now, farm prices are crashing to levels not seen in decades, to levels never seen before if we adjust for inflation. Many farmers are going to have a very difficult time being able to acquire the funds needed to plant their crops in the coming year or maintain their annual operations. Many farmers could lose the farms that have been in their families for generations. And, the economic difficulty is far broader. It is already having a terrible ripple effect on the economies of rural areas. Layoffs are starting to occur at agricultural equipment manufacturers and in stores in small towns. But, we are just at the beginning stages of what could become a very severe downturn in rural America.

A number of Senators and I are proposing a series of modifications in agricultural programs to help alleviate the problem. But, I believe the Congress should also pass a provision broadening existing law allowing farmers to recover taxes paid in the past to cover their net operating losses.

Under existing law, businesses including farmers can be reimbursed for their business losses by receiving a rebate for taxes paid in the prior 2 years, 3 years in cases where there was a natural disaster. Now we are facing a large economic disaster that can really sink rural America.

There are widely supported proposals to allow farmers to invest some of their profits for up to 5 years without being taxed till the money is used in poor years, effectively a type of income averaging. That is fine. But, what is more desperately needed at this time is more immediate assistance.

I propose that family farmers be allowed the option to get a rebate from the taxes that they paid over the past 10 years covering up to \$200,000 in operating losses rather than the two years allowed under current law. Many farmers cannot receive a rebate for their operating losses because they were not able to make any taxable profits in the last few years. The benefit would only go to farmers whose families are actively engaged in farming and whose business activity is mostly farming. The amount of the rebate would be dependent on the amount of the loss and the tax rate paid by the farmer for the paid taxes that are being restored.

The provision would cover losses occurring in 1998 or 1999. If the measure passed this year, farmers would be able to calculate their loss early next year

and quickly receive a rebate from the IRS for the taxes paid in earlier years.

This proposal provides a significant amount of relief when it is needed early next year. It will help many farmers acquire some of the funds they need to plant.

Current law already allows a few taxpayers in certain circumstances to go back and recover taxes that they paid for 10 years. I believe that it should be broadened to cover farmers in this difficult time. In fact, there is a precedent in the 1997 Taxpayer Relief Act in which Amtrak was allowed to use net operating losses of their predecessor railroads from over 25 years in the past.

I urge that when the Congress considers a tax bill, this provision be considered and passed.

#### ADDITIONAL COSPONSORS

S. 375

At the request of Mr. MCCAIN, the name of the Senator from Louisiana (Ms. LANDRIEU) was added as a cosponsor of S. 375, a bill to amend title II of the Social Security Act to restore the link between the maximum amount of earnings by blind individuals permitted without demonstrating ability to engage in substantial gainful activity and the exempt amount permitted in determining excess earnings under the earnings test.

S. 1351

At the request of Mr. BURNS, the name of the Senator from Minnesota (Mr. GRAMS) was added as a cosponsor of S. 1351, a bill to amend the Sikes Act to establish a mechanism by which outdoor recreation programs on military installations will be accessible to disabled veterans, military dependents with disabilities, and other persons with disabilities.

S. 1362

At the request of Mr. GRASSLEY, the name of the Senator from North Dakota (Mr. DORGAN) was added as a cosponsor of S. 1362, A bill to promote the use of universal product members on claims forms used for reimbursement under the medicare program.

S. 1480

At the request of Ms. SNOWE, the name of the Senator from Virginia (Mr. ROBB) was added as a cosponsor of S. 1480, a bill to authorize appropriations for the National Oceanic and Atmospheric Administration to conduct research, monitoring, education and management activities for the eradication and control of harmful algal blooms, including blooms of *Pfiesteria piscicida* and other aquatic toxins.

S. 1504

At the request of Mr. HARKIN, his name was added as a cosponsor of S. 1504, a bill to adjust the immigration status of certain Haitian nationals who were provided refuge in the United States.

S. 1868

At the request of Mr. NICKLES, the name of the Senator from Louisiana

(Mr. BREAU) was added as a cosponsor of S. 1868, a bill to express United States foreign policy with respect to, and to strengthen United States advocacy on behalf of, individuals persecuted for their faith worldwide; to authorize United States actions in response to religious persecution worldwide; to establish an Ambassador at Large on International Religious Freedom within the Department of State, a Commission on International Religious Persecution, and a Special Adviser on International Religious Freedom within the National Security Council; and for other purposes.

S. 1981

At the request of Mr. HUTCHINSON, the names of the Senator from Washington (Mr. GORTON), the Senator from Arizona (Mr. KYL), and the Senator from Utah (Mr. HATCH) were added as cosponsors of S. 1981, a bill to preserve the balance of rights between employers, employees, and labor organizations which is fundamental to our system of collective bargaining while preserving the rights of workers to organize, or otherwise engage in concerted activities protected under the National Labor Relations Act.

S. 2145

At the request of Mr. SHELBY, the name of the Senator from Nevada (Mr. BRYAN) was added as a cosponsor of S. 2145, a bill to modernize the requirements under the National Manufactured Housing Construction and Safety Standards Act of 1974 and to establish a balanced consensus process for the development, revision, and interpretation of Federal construction and safety standards for manufactured homes.

S. 2190

At the request of Mr. KENNEDY, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of S. 2190, a bill to authorize qualified organizations to provide technical assistance and capacity building services to microenterprise development organizations and programs and to disadvantaged entrepreneurs using funds from the Community Development Financial Institutions Fund, and for other purposes.

S. 2202

At the request of Mr. AKAKA, the names of the Senator from Illinois (Mr. DURBIN) and the Senator from Kentucky (Mr. McCONNELL) were added as cosponsors of S. 2202, a bill to amend the Animal Welfare Act to ensure that all dogs and cats used by research facilities are obtained legally.

S. 2205

At the request of Mr. DORGAN, the names of the Senator from Nebraska (Mr. HAGEL), the Senator from South Dakota (Mr. JOHNSON), the Senator from Colorado (Mr. CAMPBELL), the Senator from Nevada (Mr. REID), and the Senator from Idaho (Mr. CRAIG) were added as cosponsors of S. 2205, a bill to require the Secretary of the Treasury to mint coins in commemoration of the bicentennial of the Lewis &

Clark Expedition, and for other purposes.

S. 2281

At the request of Mr. DEWINE, the name of the Senator from South Dakota (Mr. DASCHLE) was added as a cosponsor of S. 2281, a bill to amend the Tariff Act of 1930 to eliminate disincentives to fair trade conditions.

S. 2283

At the request of Mr. HARKIN, his name was added as a cosponsor of S. 2283, a bill to support sustainable and broad-based agricultural and rural development in sub-Saharan Africa, and for other purposes.

S. 2295

At the request of Mr. MCCAIN, the name of the Senator from Wisconsin (Mr. KOHL) was added as a cosponsor of S. 2295, a bill to amend the Older Americans Act of 1965 to extend the authorizations of appropriations for that Act, and for other purposes.

S. 2296

At the request of Mr. MACK, the names of the Senator from Hawaii (Mr. INOUE), the Senator from Arkansas (Mr. HUTCHINSON), and the Senator from Minnesota (Mr. GRAMS) were added as cosponsors of S. 2296, a bill to amend the Internal Revenue Code of 1986 to repeal the limitation on the amount of receipts attributable to military property which may be treated as exempt foreign trade income.

S. 2335

At the request of Mr. HARKIN, the name of the Senator from Florida (Mr. GRAHAM) was added as a cosponsor of S. 2335, a bill to amend title XVIII of the Social Security Act to improve efforts to combat medicare fraud, waste, and abuse.

S. 2354

At the request of Mr. BOND, the names of the Senator from Alabama (Mr. SHELBY) and the Senator from Missouri (Mr. ASHCROFT) were added as cosponsors of S. 2354, a bill to amend title XVIII of the Social Security Act to impose a moratorium on the implementation of the per beneficiary limits under the interim payment system for home health agencies, and to modify the standards for calculating the per visit cost limits and the rates for prospective payment systems under the medicare home health benefit to achieve fair reimbursement payment rates, and for other purposes.

S. 2364

At the request of Mr. CHAFEE, the name of the Senator from New Mexico (Mr. BINGAMAN) was added as a cosponsor of S. 2364, a bill to reauthorize and make reforms to programs authorized by the Public Works and Economic Development Act of 1965.

S. 2376

At the request of Mr. JEFFORDS, the name of the Senator from Rhode Island (Mr. CHAFEE) was added as a cosponsor of S. 2376, A bill to amend the Internal Revenue Code of 1986 to provide tax incentives for land sales for conservation purposes.

S. 2383

At the request of Mr. HARKIN, the name of the Senator from Minnesota (Mr. WELLSTONE) was added as a cosponsor of S. 2383, A bill to amend the Fair Labor Standards Act of 1938 to reform the provisions relating to child labor.

S. 2412

At the request of Mr. BURNS, the names of the Senator from Florida (Mr. GRAHAM), the Senator from Nevada (Mr. BRYAN), the Senator from Rhode Island (Mr. CHAFEE), the Senator from Rhode Island (Mr. REED), and the Senator from New Jersey (Mr. TORRICELLI) were added as cosponsors of S. 2412, a bill to create employment opportunities and to promote economic growth establishing a public-private partnership between the United States travel and tourism industry and every level of government to work to make the United States the premiere travel and tourism destination in the world, and for other purposes.

S. 2425

At the request of Mr. SESSIONS, the name of the Senator from Minnesota (Mr. GRAMS) was added as a cosponsor of S. 2425, a bill to amend the Internal Revenue Code of 1986 to provide additional tax incentives for education.

S. 2445

At the request of Mr. THOMPSON, the names of the Senator from Wyoming (Mr. ENZI), the Senator from Wyoming (Mr. THOMAS), the Senator from Maine (Ms. COLLINS), and the Senator from Alaska (Mr. STEVENS) were added as cosponsors of S. 2445, a bill to provide that the formulation and implementation of policies by Federal departments and agencies shall follow the principles of federalism, and for other purposes.

S. 2448

At the request of Mr. KERRY, the name of the Senator from Georgia (Mr. CLELAND) was added as a cosponsor of S. 2448, a bill to amend title V of the Small Business Investment Act of 1958, relating to public policy goals and real estate appraisals, to amend section 7(a) of the Small Business Act, relating to interest rates and real estate appraisals, and to amend section 7(m) of the Small Business Act with respect to the loan loss reserve requirements for intermediaries, and for other purposes.

S. 2453

At the request of Mr. ROTH, the names of the Senator from Virginia (Mr. WARNER) and the Senator from Virginia (Mr. ROBB) were added as cosponsors of S. 2453, a bill to amend the Internal Revenue Code of 1986 to extend the credit for producing electricity from certain renewable resources.

SENATE CONCURRENT RESOLUTION 108

At the request of Mr. DORGAN, the names of the Senator from Maryland (Ms. MIKULSKI) and the Senator from Oklahoma (Mr. INHOFE) were added as cosponsors of Senate Concurrent Resolution 108, a concurrent resolution recognizing the 50th anniversary of the National Heart, Lung, and Blood Institute, and for other purposes.

SENATE RESOLUTION 259

At the request of Mr. THURMOND, the names of the Senator from Mississippi (Mr. COCHRAN), the Senator from Georgia (Mr. CLELAND), and the Senator from Maryland (Mr. SARBANES) were added as cosponsors of Senate Resolution 259, a resolution designating the week beginning September 20, 1998, as "National Historically Black Colleges and Universities Week," and for other purposes.

## AMENDMENTS SUBMITTED

### DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT, 1999

#### DASCHLE (AND OTHERS) AMENDMENT NO. 3580

Mr. HARKIN (for Mr. DASCHLE for himself, Mr. HARKIN, Mr. DORGAN, Mr. JOHNSON, Mr. KERREY, Mr. CONRAD, Mr. BAUCUS, Mr. WELLSTONE, and Mr. BINGAMAN) proposed an amendment to the bill (S. 2237) making appropriations for the Department of the Interior and related agencies for the fiscal year ending September 30, 1999, and for other purposes; as follows:

At the end of the bill, insert the following:

#### TITLE VII—EMERGENCY AGRICULTURAL ASSISTANCE

##### SEC. 701. MARKETING ASSISTANCE LOANS.

(a) MARKETING ASSISTANCE LOANS.—

(1) LOAN RATES.—Notwithstanding section 132 of the Agricultural Market Transition Act (7 U.S.C. 7232), for crop year 1998, loan rates for a loan commodity (as defined in section 102 of that Act (7 U.S.C. 7202)), other than rice, shall not be subject to any dollar limitation on loan rates prescribed under subsection (a)(1)(B), (b)(1)(B), (c)(2), (d)(2), (f)(1)(B), or (f)(2)(B) of section 132 of that Act.

(2) RICE.—Notwithstanding section 132(e) of that Act, for crop year 1998, the loan rate for a marketing assistance loan under section 131 of that Act (7 U.S.C. 7231) for rice shall be not less than the greater of—

(A) \$6.50 per hundredweight; or

(B) 85 percent of the simple average price received by producers of rice, as determined by the Secretary of Agriculture, during the marketing years for the immediately preceding 5 crops of rice, excluding the year in which the average price was the highest and the year in which the average price was the lowest in the period.

(3) TERM OF LOAN.—Notwithstanding section 133(c) of that Act (7 U.S.C. 7233(c)), for crop year 1998, the Secretary may extend the term of a marketing assistance loan for any loan commodity for a period not to exceed 6 months.

(b) APPLICATION.—

(1) IN GENERAL.—The authority provided by this section applies to the 1998 crop of a loan commodity.

(2) LOANS.—This section applies to a marketing assistance loan for a loan commodity made under subtitle C of the Agricultural Market Transition Act (7 U.S.C. 7231 et seq.) for the 1998 crop year before, on, or after the date of enactment of this Act.

##### SEC. 702. EMERGENCY STORAGE PAYMENTS.

Subtitle C of the Agricultural Market Transition Act (7 U.S.C. 7231 et seq.) is amended by adding at the end the following: